IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY SECOND DAY OF DECEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE M.H.S. ANSARI

And

THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 23858 of 2004

Between:

Milan 70 mm A/c, Asifnagar, Mehdipatnam,
Hyderabad rep., by its Managing Partner Nizar Dhanani.

..... PETITIONER

AND

1 The Deputy Commercial Tax Officer, Golconda Unit, Mehdipatnam Circle, Hyderabad.
2 The Assistant Commercial Tax Officer, Golconda Unit, Mehdipatnam Circle, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue an appropriate writ, order or direction, more particularly one in the nature of writ of mandamus, declaring the action of the respondents in issuing Form No.1 dated 14-12-2004 without following the due process of law, as illegal, null, void, arbitrary and against the principles of natural justice and to pass such other order or orders.

Counsel for the Petitioner: MR.K.DURGA PRASAD

Counsel for the Respondents: GP FOR COMMERCIAL TAXES

The Court made the following :

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ORAL ORDER: (Per MHSA.J.)

From the averments in the Writ Petition and the submissions at the Bar, we are of the view that as the petitioner has an efficacious alternative remedy under Section 10(2) of Andhra Pradesh Entertainment Tax Act, 1939, the petitioner must be relegated to avail of the said remedy.

2. Accordingly the Writ Petition is disposed of with the observation that if the petitioner makes an application in terms of Section 10(2) of Andhra Pradesh Entertainment Tax Act, 1939, the same shall be disposed of expeditiously and preferably within one week from the date of receipt of the said application by the learned Deputy Commercial Tax Officer. No costs.

(M.H.S.ANSARI, J.)

22nd December, 2004.

(S.ANANDA REDDY, J.)

SSR

Issue copy expeditiously

and on priority basis.

(BO)

..... REGISTRAR

// TRUE COPY //

SECTION OFFICER

To

1 The Deputy Commercial Tax Officer, Golconda Unit, Mehdipatnam Circle, Hyderabad.
2 The Assistant Commercial Tax Officer, Golconda Unit, Mehdipatnam Circle, Hyderabad.

3 2 CCs to G.P. for Commercial Taxes, High Court of A.P. (OUT)

4 2 CD copies.